



Check Your Work – The Quality Review

- Ensure each return you file is accurate prior to obtaining taxpayer signatures.
- Follow your site's review process which may include the following:

The Volunteer Preparer

1. **Advise** the taxpayer of the importance of this final step and their role in the process.
2. **Compile** the taxpayer supporting documents and their intake and interview sheet (including notes taken during the intake and interview process).
3. **Introduce** the taxpayer to site's quality reviewer and provide him/her the items in # 2 above.
(NOTE: You may put the source document in the taxpayer's record keeping envelope, Publication 730.)

The Quality Reviewer

1. **Answer** any questions the taxpayer may have and make sure all their questions are answered.
2. **Review** the taxpayer documents and tax return along with their completed Form 13614-C
3. **Conduct** the review by reviewing (at a minimum):
 - Identification documents, including verification of taxpayer birth date and address
 - Social Security Number/Individual Tax Identification Number
 - Banking information for direct deposits or debits
 - Forms W-2, including a cross-check of tax year, EIN, addresses, and all data entered
 - Forms 1099 income statements (types of income include miscellaneous, interest, dividend, retirement, real estate transactions, state refunds, etc.)
 - Any income not reported on W-2, or other documents (ask if any other income received)
 - Form 1098 Mortgage Interest/Taxes Paid
 - Childcare statement from the provider which includes the provider's EIN or SSN
 - Charitable Contribution statements
 - Student loan interest statements
 - Education/tuition payments (confirm that preparer checked best of Form 8863 or adjustment or Schedule C-EZ/C expenses, if applicable)
 - If EIC checked "NO" on the Form 1040, page 2, confirm that this is correct.
 - Estimated tax payments (amounts and dates paid)
 - If return requires paper filing, verify that the default PIN information is deleted and "paper" is checked on Main Info Sheet and the state return, if applicable
 - On Main Info Sheet, if site requires entries in Preparer Use Field, verify entry
 - Verify there are no blank Forms W-2 or 1099 or duplicate worksheets

If there are errors:

- Make other information on income and expenses the correction(s) on Form 13614-C
- Correct the return and (if applicable) review again with the taxpayer.
- Obtain the appropriate taxpayer's signature(s) and e-file the return. (See closeout below.)

If there are no errors:

- Obtain the appropriate taxpayer's signature(s) and e-file the return. (See closeout below.)

The Closeout:

- Place the copy of the taxpayer's return and supporting documents (including Form 8879, IRS e-file Signature Authorization, if applicable) in Publication 730 (Record Keeping Envelope), if available.
- Advise the taxpayer to bring his/her completed tax return with schedules and worksheets back next year.